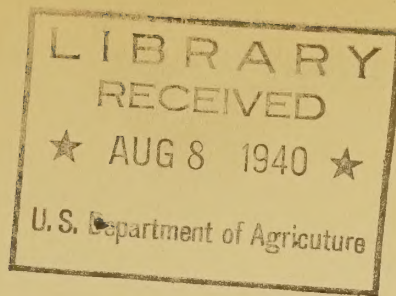


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NCR - State - 411

Issued July 1, 1940

United States Department of Agriculture
Agricultural Adjustment Administration
North Central Division

STATE OFFICE PAY ROLL INSTRUCTIONS

Instructions to Chief Clerks Relative to Preparing
Pay Rolls in State Agricultural Conservation
Offices in the North Central Region

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I N T R O D U C T I O N

The following instructions govern the preparation of pay rolls for employees of the State Agricultural Conservation Offices, General Accounting Preaudit Offices, and where applicable, the Regional Disbursing Offices. These instructions supersede all previous instructions including those given in NCR-State 111.

All pay rolls will be prepared under the supervision of the chief clerk of the State office and checked by the State accountant before they are forwarded to the Regional Disbursing Office for payment; consequently, both the chief clerk and the State accountant must become thoroughly familiar with the provisions of this procedure in order that pay rolls may be correctly prepared and checked before being submitted to the Regional Disbursing Office.

It will be noted these instructions outline procedure which will decrease the number of pay roll vouchers prepared for employees of the State office, General Accounting Office, and Regional Disbursing Office. Heretofore, separate pay roll vouchers have been prepared for each of these offices under each appropriation and each account symbol making it necessary to shift the names of personnel from one pay roll voucher to another at frequent intervals in order to have each program properly charged with its proportionate share of administrative costs.

In the future all employees serving under formal per annum or formal per diem appointments from the Washington office or employed under Advices of State Allotment and Authority on an "Indefinite" per diem basis in:

- (a) the State office,
- (b) the General Accounting Office,
- (c) the Regional Disbursing Office,

will be listed on one set of pay roll forms for each office regardless of the appropriation or account symbol to be charged except that a separate pay roll must be prepared when employees of the State office or General Accounting office are to be paid from funds appropriated for the administration of the Sugar Act of 1937.

All salary checks are to be mailed to the Chairman of the State Agricultural Conservation Committee and distributed under the supervision of the State Committee by a designated employee of the State office other than the Chief Clerk or State Accountant.

Forms 1064 are not to be certified by the State Certifying Officer until they have been stamped "funds available" by the State Accountant.

The instructions for the preparation of NCR-Office Form 23 given herein will supersede the instructions given in memorandum Misc. 39-25, dated September 5, 1939.

The following listed forms and none other are to be used in connection with, or in the preparation of pay rolls:

- ACP-29 - Notice of Employment Card.
- NCR-Office Form 17 (Revised) - Time Record.
- NCR-Office Form 23 (Revised) - Program Record.
- AAA-22 - Temporary Service Certificate.
- 1013 - (Original white) Pay Roll for Personnel Services.
- 1013a - (Original white).
- 1013b - (Duplicate yellow).
- 1013c - (Duplicate yellow).
- 1013d - (Original white).
- 1013e - (Duplicate yellow).
- 1064 - Schedule of Disbursements.
- 1070 - Schedule of Civil Service Retirement and Disability Fund Claim.

NOTE: - Form AAA-22, Temporary Service Certificate may be used only in the preparation of pay rolls for the General Accounting Office and Regional Disbursing Office.

The General Accounting Preaudit Office for each State office is hereinafter referred to as the General Accounting Office.

DESIGNATION, PREPARATION AND DISTRIBUTION OF FORMS.

Form Number	Title	Prepared by	Number of Copies	Distribution
ACP-29	Notice of Employment	N. C. Division	1 original signed copy 1 duplicate	State Office Personnel files of North Central Division.
AAA-22	Temporary Service Certificate	General Accounting Preaudit Office Regional Disbursing Office	1 original signed copy 1 duplicate 1 original signed copy 1 duplicate	State Office Files of State General Accounting Office State Office Regional Disbursing Office files.
NCR-Office Form 17 (Revised)	Time Record	Chief Clerk and Section Chief	1	A copy for each employee is prepared by the Chief Clerk on the first working day of each pay period and delivered to Section Chief or supervising official who returns them to the chief clerk on the last working day of each pay period executed to show time worked on each program, etc.
NCR-Office Form 23 (Revised)	Program Record	Chief Clerk	1 original signed copy 1 duplicate	North Central Division State Office files.
Standard Form 1013 (Rev.)	Pay Roll Voucher for Personal Services	Chief Clerk	1 original white, 20 to 30 names	To Disbursing Office
1013a	"		1 original white, more than 30 names	" " "
1013d	"		1 original white, less than 20 names	" " "

Form Number	Title	Prepared by	Number of copies	Distribution
Standard Form 1013b	Pay Roll Voucher for Personal Services	Chief Clerk	3 duplicate yellow, 20 to 30 names	First copy to Regional Disbursing Office one copy State accountant one copy North Central Division
1013c	"	"	3 duplicate yellow, more than 30 names	First copy to Regional Disbursing Office one copy State accountant one copy North Central Division
1013e	"	"	3 duplicate yellow, less than 20 names	First copy to Regional Disbursing Office one copy State accountant one copy North Central Division. After the Disbursing Office makes payment it returns first copy to the State office where any notations made by the Disbursing Office are incorporated on the State office copy which is then sent to the Director, North Central Division for transmittal to the Audit Section. The "first copy" returned by Disbursing Office is retained in the State Accountant's files. The third copy is retained by the Chief Clerk.

Form Number	Title	Prepared by	No. of Copies	Distribution
Standard Form 1064	Schedule of Disbursements	Chief Clerk	6	Original and three copies to Regional Disbursing office. Of the original and three copies sent to the Regional Disbursing Office, one copy is forwarded by Disbursing Office to Control Accounts and Reports Section A.A.A., Washington, D. C. 1 copy is returned to the State office where the Chief Clerk enters on the two copies retained by him all information supplied by the Disbursing Office. The copy returned by the Disbursing Office is then delivered to the State Accountant. One posted copy is forwarded to the Audit Section through the office of the Director, North Central Division, A.A.A., Washington, D. C. 1 posted copy is retained in the State office files.
Standard Form 1070	Schedule of Civil Service Retirement and Disability Fund Credits	Chief Clerk	7	Original and three copies to Regional Disbursing Office. Of the original and three copies which are sent to the Regional Disbursing Office the second copy is forwarded to the Control Accounts and Reports Section A.A.A., Washington, D. C., and the original and first copy are retained. The third copy is returned to the State office where the data entered on it by the Disbursing Office are transferred by the Chief Clerk to the fourth, fifth, sixth, and seventh copies which are then distributed as follows: 1 copy to Office of Budget and Finance, Dept. of Agri., Washington, D. C., 1 copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C., 1 copy to the Civil Service Commission, Washington, D. C., 1 copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C., 1 copy to State office files.

I. NCR-Office Form 17 Revised (Time Record).

A. Purpose.--NCR-Office Form 17 Revised, hereinafter referred to as Form 17, together with Form ACP-29, "Notice of Employment," and NCR-Office Form-23, Revised, "Program Record," will serve as the basis for the preparation of the pay roll vouchers (Standard Forms 1013, 1013a, 1013b, 1013c, 1013d, and 1013e, "Pay Roll for Personal Services"), for employees of the State office. Pay roll vouchers for the employees who are detailed to the General Accounting Office and Regional Disbursing Office throughout the various State offices may be prepared from Form AAA-22, Temporary Service Certificates.

B. For Whom Prepared.

A Form 17 will be prepared by the chief clerk for each employee in the State office who is to be compensated on a pay roll voucher prepared in the State office. (They may be maintained for employees working in the General Accounting Preaudit and Regional Disbursing Offices).

C. How Prepared.

Prior to the first working day of each pay period the chief clerk will furnish each section chief or supervising official, a copy of Form 17 for each employee under his supervision, showing the employee's name, classification, and grade.

1. Preparation and Use of NCR-Office Form 17 (Revised) by the Section Chief or Supervising Official.

- (a) Enter in the first box at the top of columns (5) to (12), inclusive, the name of the section where the employee is assigned to duty. If, during a pay period the employee works in more than one section, the name of the other section or sections should be placed in the boxes provided for that purpose.
- (b) Enter in the spaces of column (1) the dates of the current pay period (1-15) (16-31).
- (c) Enter in columns (2) and (3) each day, the time of arrival at, and departure from, the State office or regular place of employment of the employee within regular office hours. Work performed before or after regular office hours is not to be considered in the preparation of the time record.

- (d) Have each employee initial the form daily in column (4). On Saturdays, column (2) will show the number of hours worked. In column (3) the word "Sat" will be inserted with red ink. Two entries will be made in the proper section box on the Saturday date line, one in black ink to show the hours of work between 8 a.m. and 12 noon, and one in red ink to show the number of hours for which the employee is paid but does not work. The total of both entries must equal a full 8-hour day unless the employee was absent Saturday morning on . . . leave in which case the leave entry in column (29) plus the two entries in the section box will total 8 hours. In the event an . . . employee is on . . . leave 4 hours Saturday a.m., an entry in red ink of 4 hours will be made on the Saturday date line in the box for the section where the employee last worked. Another entry, in black, of 4 hours will be made in column (29) to indicate the leave taken. If the employee was absent less than 4 hours Saturday a.m. it will be necessary to make two entries on the Saturday date line in the box for the section where the person was employed. For example, the employee reported for work at 10 a.m. Saturday and worked until 12 noon; the entries in this case will be one entry of 4 hours in red ink and one entry of 2 hours in black ink in the box on the Saturday date line for the section where currently employed. In addition another entry of 2 hours will be made in column (29) for 2 hours leave. The total of all entries will equal 8 hours unless the leave taken was without pay. The reason for showing these entries in two colors is to enable you to determine the actual hours worked as distinguished from the time for which the employee is paid.
- (e) In the event the employee is required to work all or part of Saturday afternoon, the total time worked should appear as a black entry and the time for which the employee is paid but does not work will be entered as a red item. For holidays other than Saturday afternoon the word "holiday" will be written in column (4) in red ink; the hours constituting the holiday will be entered in red ink in a box on the holiday date line of the section where the employee last worked. On Sundays the word "Sunday" will be written in red ink in column (4) unless the employee was required to work in which case the hours of work will be indicated in the manner used for week days.

Employees working on a per annum basis are not entitled to extra pay for time worked on holiday periods, including Saturday afternoons or Sundays. Employees working on a per diem basis are entitled to extra pay for work performed on Sundays but are not entitled to extra pay for work performed on holiday periods, including Saturday afternoons.

- (f) The symbol letters for the programs under which the work of the employee may fall are shown in the boxes heading columns (5) to (11), (13), to (19), and (21) to (27). If during the course of a day or during the pay period the employee is engaged in work connected with more than one program the number of hours worked on each program will be shown in the proper column. The key to the program symbols is on the bottom of the form.
- (g) Enter daily in columns (5) to (11), (13) to (19), and (21) to (27), as the case may be, the number of hours the employee is at work under each program. All entries will be made in hours and fractions thereof but fractions should not be shown as less than 1/4 hours.
- (h) In order to have a further break-down of the work between the various units of the Application for Payment Section, the chief of this section will indicate the unit where the employee worked by inserting after the time entry in each column a symbol in small letters in the same manner as stated on NCR-Office Form 17, that is (a) Records, (b) Examinations, (c) Entry, (d) Computation, (e) Payment Schedule, (f) Clearance. Example: 4a, 4b, 2c, etc.
- (i) Enter in column (12) the total of the entries added across for columns (5) to (11), inclusive. This entry will be shown in hours and fractions of an hour.
- (j) Enter in column (29) any annual, sick, military, or leave without pay taken by the employee and designate the type of leave by inserting after the time entry the letter "A" for annual, "S" for sick, "M" for military, and "WP" for leave without pay. If leave without pay is taken, the number of hours of such leave will be entered in red in the proper box in column (29). The reason

the leave without pay is recorded in column (29) and in red is to make it possible to keep an accurate record of such leave which has a bearing on the amount of annual and sick leave that may accrue.

- (k) Leave without pay may not be granted until all accumulated and current accrued leave has been exhausted except when the employee is absent on military duty as a member of the Officers' Reserve Corps or Military or Naval or Coast Guard duty, or while being paid by the U. S. Employees' Compensation Commission because of disability resulting from injury incurred while performing official duty. (See Sec. 9, Executive Order No. 8384, dated March 29, 1940). Military leave may not be granted to any employee except those holding formal per annum appointments by the Secretary.
1. In cases where Military leave is granted such leave should be entered in column (29) in black followed by the symbol letter "M" to distinguish it from other leave. After the allowable military leave has been taken if the employee remains on Military duty he may be carried in a leave without pay status in which case an entry denoting the number of hours of such leave should be made each day in red in column (29). This entry should also be followed by the letter "M" in order to distinguish it from other leave without pay.
 2. In cases where leave without pay is granted an employee because of injury incurred during the performance of official duty and while being paid by the U. S. Employees Compensation Commission such leave will be shown in column (29) each day as a red entry followed by the symbol letter "C" to distinguish it from other leave without pay.
 3. Annual leave will accrue to ^{permanent} employees carried on military leave or on leave without pay during an extended period of military duty, and ^{to any employee} while on leave without pay while being paid by the Compensation Commission, even though the total of such leave is in excess of 30 days each calendar year (Sec. 10, Executive Order 8384); consequently, leave without pay granted for military duty or in cases of injury should not be included with other leave without pay. The Chief Clerk will maintain records of all leave on Department Form 50, including that appearing on Office Form 17 (Revised).

- (1) Enter in column (30) the sum of the entries appearing in columns (12), (20), (28), and the black entries in (29). (This total should be shown as a full day or fraction thereof as "1" or "7/8" or "3/16" or "31/32.") Only the actual time the employee is in a pay status should be shown. The only time the entry in column (30) will not equal a full 8-hour day is when the employee is absent without pay or his services have been terminated.
- (m) On the last day of the pay period each section chief for whom the employee has worked during the period covered by the current NCR-Office Form 17 (Revised) will sign the form on the lines provided for that purpose. Additional lines may be inserted if necessary.

2. Completion of NCR-Office Form 17 by Section Chief.

On the last working day of the pay period the section chief or some one designated by him will complete NCR-Office Form 17 (Revised) for each employee under his supervision in the manner described in the following instructions:

The six current programs are listed on lines (32) to (37), inclusive, immediately below the time record. These lines and boxes are to be used for entering the total time worked by the employee on each program during a pay period.

- (a) Enter on line (32) designated "Agricultural Conservation Program," expressed in days and fractions thereof, the sum of the entries in columns (5), (13), and (21) added vertically. These columns have been designated by the symbol letter "A" to indicate the time the employee was engaged on ACP work.
- (b) This same procedure must be followed in all similar cases, i.e., the sum of the hours shown in columns (6), (14), and (22) added vertically and converted into days will be placed on line (33) captioned "Sugar Program" as shown on the attached form.

- (c) Columns (12), (20), and (28) and the black entries in column (29) will be added vertically and the results entered on line (39). The red entries in column (29) will be added vertically and entered in red in column (29) line (39). The totals shown in columns (12), (20), and (28) on line (39) will represent the number of days employed in each section. The entry appearing on line (39) in column (12) should be proved by determining that such entry agrees with the sum of the days appearing on lines (32) to (37) for columns (5) to (11), inclusive. The entries appearing on line (39) in columns (20) and (28) will be proved in like manner.
- (d) The entries made on lines (32) to (37), inclusive, will be added across and the results placed in the proper boxes in column (30). These entries will be the total days worked by the employees on each program.
- (e) The entries in column (30) down to line (32) will be added vertically and the result will be entered on line (39) in column (30). This result will show the number of days for which the employee is to be paid. This entry should be proved by adding horizontally the total days appearing on line (39) in columns (12), (20), (28), and the black entries in column (29).
- (f) As soon as all forms have been completed they shall be turned over to, and checked for accuracy by, the chief clerk who will use them in the preparation of the pay rolls.

3. Final Action by Chief Clerk.

On the last working day of each pay period the chief clerk will obtain from the section chiefs or supervising officials a copy of NCR-Office Form 17 (Revised) executed as outlined herein for each employee and will complete them in the following manner:

- (a) Enter the daily rate of pay of the employee in the space provided for that purpose.
- (b) Compute the amount due the employee by multiplying the daily rate of pay by the number of days shown on line (39), column (30) and enter this amount on line (39) column (31).

- (c) Compute the amount paid to the employee under each program by multiplying the daily rate of pay by the number of days shown on lines (32) to (37), inclusive, in column (30). Enter the amounts on the respective lines in column (31).
- (d) Compute the amount paid to the employee for work in each section by multiplying the daily rate of pay by the total number of days worked in each section, as given on line (39) columns (12), (20), and (28). Enter the amounts on line (40) in columns (12), (20), and (28).
- (e) Check and verify all entries in column (29). Compute the amount to be paid the employee for annual, sick, and military leave by multiplying the black entry on line (39) by the daily rate of pay and enter the amount on line (40) column (29). The number of days worked indicated in column (30) on line (39) must equal the sum of the entries in columns (12), (20), and (28), and the black entries in column (29) on line (39).
- (f) Military leave with pay will be included with other leave with pay and the cost distributed between the various programs and sections.
- (g) On line (38) of Form 17, enter in columns (5-11), (13-19), (21-28), the amount earned under each program for each section. Such amount is obtained by multiplying the rate per day times the number of days shown on lines (32) to (37), inclusive, for each section. The total of such amounts will be equal to those amounts entered on line (40) for each section. In the event the employee has taken annual, sick, or military leave the entry shown in column (29), line (40) will be entered in column (29), line (38).
- (h) Verify the computations and additions. The amounts entered in columns (12), (20), (28), and (29) when added together should be entered on line (40), column (31), and must agree with the amount shown on line (39) column (31).

The total of the amounts entered on line (38), columns (5) to (29), inclusive, will equal the amount shown in column (31), line (40).

4. Maintenance of Form 17 for Personnel on Annual Leave Preceding Separation from Service.

- (a) When an employee is to be separated from the service and is placed on annual leave the chief clerk will obtain the Form 17 from the supervising official and maintain it for each such employee until the date of separation in the same manner as for other employees.

- (b) While on annual leave an entry will be made in columns (29), (30), (31) each day to indicate the daily period of annual leave and the pay earned.
- (c) No entries will be made in columns (5)-(11), (13)-(19), nor (21)-(27) except for the time actually worked during the pay period and no attempt should be made to distribute the annual leave between the programs or sections.

NOTE: In the instructions for the preparation of Form 23 is shown the method to be used in effecting a distribution of annual and sick leave costs between the various programs and sections.

- (d) At the end of the pay period the Form 17 will be handled in the same manner as other Forms 17.
- (e) A Form 17 shall be maintained by the Chief Clerk for each employee on annual leave prior to separation from service until final termination of employment.

5. Filing

After the pay rolls have been prepared the Form 17 of each employee will be placed in his personnel folder in the files of the Chief Clerk and will become a part of the employee's personnel record. The forms should be filed in chronological order in the folder so any particular form may be located without delay.

II. NCR-Office Form 23, Revised, - Program Record.

- A. Purpose.--This form hereinafter referred to as Form 23 will be used for the purpose of making a recapitulation of the data taken from Form 17 and will show the salary expense incurred in each section and unit under the different programs and will be used to determine the amount of money which should be charged on the pay roll voucher (Form 1013) against each appropriation and account symbol.
- B. When and How Prepared.--Form 23 will be prepared in duplicate on the last working day of each pay period in the following described manner from the completed Form 17 and Form AAA-22 submitted by the General Accounting Office and Regional Disbursing Office. This operation will be performed while Forms 17 are in section groups and prior to arrangement of them in pay roll order.
- C. State Office.
 - 1. All Forms 17 will be placed in one stack and, using an adding machine, a total will be obtained of the amounts shown on line (38) for each program and section.

2. Enter the total amount obtained for each program and section in the appropriate columns on Form 23. For example: The total of the Agricultural Conservation Program for the Application for Payment Section taken from Form 17 amounts to \$1,922.23. This amount will be entered in column (2) of Form 23 on the line designated "Application for Payment." Complete this operation for each section and program. Obtain subtotal for each of columns (2) to (8), inclusive, and enter the amounts in their respective columns on the "Subtotal" line. Cross add the entries and place the result in column (9) on this line. Cross add the entries in columns (2) to (8), inclusive, for each section and place each total on the appropriate line in column (9). Obtain a total of the entries for each section made in column (9) which must agree with the amount shown in column (9) on the "Subtotal" line.
3. The amount of annual, sick, and military leave to be charged for the current pay period will be obtained by adding the black entries in column (29), line (38) of each Form 17. When this total has been obtained, it will be entered on Form 23 in column (10) on the line designated "Annual and Sick Leave."
 - (a) Determine the distribution of costs for annual, sick, and military leave between the various programs and sections in the following manner:
 - (1) Determine the ratio of the cost of annual, sick, and military leave to the amount of the State office pay roll shown in column (9) on the "Subtotal" line. Apply this percentage to each of the amounts shown on the "Subtotal" line in columns (2) to (8), inclusive. Enter each result in the appropriate column on the line for "Annual and Sick Leave." For example: The total State office pay roll exclusive of the cost of leave is \$8,586.44 which appears in column (9) on the line designated "Subtotal." The subtotal for the Agricultural Conservation Program taken from Column (2), line designated "Subtotal" is \$4,767.36 and the total of the leave costs taken from column (10) on the line designated "Annual and Sick Leave" is \$662.75. In this case the ratio of the leave cost to the total of column (9) shown on the subtotal line is .077 plus $(662.75 \div 8586.44)$. Applying this percentage against the total shown for column (2) on the subtotal line the result is \$367.97, $(\$4,767.36 \times .077 \frac{1}{2})$, which amount will be placed on the "Annual and Sick Leave" line in column (2).

RATIO

NOTE: In performing the calculations necessary to obtain the percentage factors, do not carry the division to more than four decimal places and round the thousandth place up or down to the nearest whole number. For example: .0256 will be called .026. The calculations made on the attached Form 23 have been carried to .077158. Minor adjustments may be made when the percentage factor used gives results which added together run over or fall short of the actual total amount to be charged for leave.

(2) Compute the distribution to be made for the other programs in the same manner and enter the respective amounts in the appropriate columns on the line designated "Annual and Sick Leave."

(3) Compute the distribution to be made of costs of leave between the various sections of the State office by applying the same percentage against the amounts shown on the section lines in column (9) and enter the respective amounts on the appropriate lines in column (10).

(4) Obtain the total of the entries made in column (10) and check against the amount entered in column (10) on the line designated "Annual and Sick Leave."

(5) The total of the amounts entered in columns (2) to (8), inclusive, on the line designated "Annual and Sick Leave" will be obtained and must agree with the total obtained of the entries in column (10).

(6) After all data have been assembled from Form 17 for State office employees and entered on Form 23 a cross total shall be taken for each section, of the entries made in columns (9) and (10), and the results entered in column (11) on the respective section lines.

(7) Obtain the total of the entries made in column (11) and place the result in the same column on the line designated "State Total Incurred."

(8) Obtain the total of the entries made in each of columns (2) to (8), inclusive, on the "Subtotal" and "Annual and Sick Leave" lines and place the respective amounts in the appropriate columns on the line designated "State Total Incurred." Cross add entries made in columns (2) to (8), inclusive, on the line designated "State Total Incurred" and check against the entry in column (11) of the same line. Obtain a total of the entries made in columns (9) and (10) on

COMPUTING COLUMN
10

PROOF OF TOTAL
COLUMN 10

OBTAINING COLUMN
11

OBTAINING LINE
"STATE TOTAL INCURRED"
FOR STATE OFFICE
PAY ROLL

the lines designated "Subtotal" and "Annual and Sick Leave." This result must agree with the total of column (11), shown on the line for "State Total Incurred." The entries in columns (9) and (10) on the lines designated "Subtotal" and "Annual and Sick Leave" will be placed in columns (9) and (10) on the line designated "State Total Incurred."

PROOF

- (9) The total amount shown in column (11) on the line designated "State Total Incurred" shall equal the total of the pay rolls prepared for the employees of the State office for the current period.

D. Entries to be made on Form 23 for General Accounting Office and Regional Disbursing Office. If Form 17 is maintained for each of the employees of these offices all of the data to be incorporated on Form 23 will be obtained in the same manner as for employees of the State office. In those State offices where Form 17 is not maintained for employees detailed to the General Accounting Office or Regional Disbursing Office the data to be incorporated in Form 23 will be obtained from Form AAA-22. (Temporary Service Certificate) properly executed and certified by the person in charge of the General Accounting Office or Regional Disbursing Office and the leave records maintained in the State office.

E. General Accounting Office.

1. Obtain the total amount due each employee by multiplying the total number of days shown on Form AAA-22 in the column designated "Number of Days Worked" by the daily rate of pay shown in the column designated "Base Rate of Pay."
2. Obtain the total amount to be paid to all employees listed on Form AAA-22 as working in the General Accounting Office for the current pay period and enter this sum in column (11) on the line designated "Total Incurred."
3. Determine the amount paid each employee for annual, sick, and military leave. This information will be obtained through the use of the leave records maintained by the chief clerk.
4. Deduct the amount paid for annual, sick, and military leave from the total amount shown on Form AAA-22.
5. Enter the amount paid for annual, sick, and military leave in column (10) on the line designated "Annual and Sick Leave."
6. Enter the amount shown on Form AAA-22, minus the sum paid for annual, sick, and military leave, in column (9) on the line designated "Subtotal."

7. Example: The total shown on Form AAA-22 is \$1,219.75. It is found from the leave records that this amount includes \$26.00 to be paid for annual, sick, and military leave. In this case, enter \$1,193.75 (\$1,219.75 - \$26.00) in column (9) on the line designated "Subtotal" and enter \$26.00 in column (10) on the line designated "Annual and Sick Leave."
8. When the entire pay roll is to be charged against one program an entry will be made in the proper program column on each of the lines designated "Subtotal" and "Annual and Sick Leave." Each entry will be the same as the entry on these lines in columns (9) and (10).
9. When Form AAA-22 indicates charges are to be made against more than one program the amounts to be charged against each program will be obtained by using the percentage factor shown on Form AAA-22 in the column designated "Address." For example: Form AAA-22 shows the following charges are to be made:

R. E. Morse
A 202 NC-33-7-1-39-0603-2-33 - 78 %
J. T. Carvel
A 227 NC-33-11-16-39-0603-2-33 - 22%

The total amount shown on Form AAA-22 is \$1,200.00 and from the leave records it is found that this amount includes \$40.00 to be paid for annual, sick, and military leave. Enter \$1,200.00 in column (11) on the "Total Incurred" line.

- (a) Deduct the amount to be paid for leave from the total amount. For example: \$1,200.00 less \$40.00 equals \$1,160.00.
- (b) Enter \$1,160.00 in column (9) on the line designated "Subtotal" and enter \$40.00 in column (10) on the line designated "Annual and Sick Leave."
- (c) Compute the distribution to be made between the programs of the amount shown in column (9) on the line designated "Subtotal" by using the percentages given on Form AAA-22. For example: 78% of \$1,160.00 or \$904.80 will be charged against the Agricultural Conservation Program and this amount will be entered in column (2) on the line designated "Subtotal", and the 22% of \$1,160.00 or \$256.00 will be charged against the Parity Payment Program and this amount will be entered in column (4) on the line designated "Subtotal."
- (d) Compute the distribution to be made between the programs of the cost of annual, sick, and military leave by using the percentages given on Form AAA-22. For example: 78% of \$40.00 equals \$31.20, which amount will be entered in column (2) on the line designated "Annual

and Sick Leave." 22% of \$40.00 equals \$8.80 which amount will be entered in column (4) on the line designated "Annual and Sick Leave."

- (f) Cross add the entries made in columns (2) to (8), inclusive, on the "Subtotal" line and check against the amount shown in column (9) for this line.
 - (g) Cross add the entries made in columns (2) to (8), inclusive, on the line designated "Annual and Sick Leave" and check against the amount shown in column (10) for this line.
 - (h) Obtain a total of the entries made in each of columns (2) to (8), inclusive, on the "Subtotal" and "Annual and Sick Leave" lines and place the respective amounts in the appropriate columns on the line designated "Total Incurred." Cross add the entries and check against the entry in column (11) of the same line. The entries made in columns (9) and (10) on the lines designated "Subtotal" and "Annual and Sick Leave" will be entered in the same respective columns on the line designated "Total Incurred."
9. Total the entries made in columns (9) and (10) on the lines designated "Subtotal" and "Annual and Sick Leave" and check against the entry made in column (11) on the line designated "Total Incurred." This result must agree with the total amount shown on the current Form 22 and will be the total amount of the pay roll to be prepared for the General Accounting Office.

F. Regional Disbursing Office.

1. Obtain the total amount due each employee by multiplying the total number of days shown on Form AAA-22 in the column designated "Number of Days Worked" by daily rate of pay shown in the column designated "Base Rate of Pay."
2. Obtain the total amount to be paid to all employees listed on Form AAA-22 as working in the Regional Disbursing Office for the current pay period and enter this sum in column (11) on the line designated "Total Incurred."
3. Determine the amount paid each employee for annual, sick, and military leave. This information will be obtained through the use of the leave records maintained by the chief clerk.
4. Deduct the total amount paid for annual, sick, and military leave from the total amount shown on Form AAA-22.
5. Enter the amount paid for annual, sick, and military leave in column (10) on the line designated "Annual and Sick Leave."
6. Enter the amount shown on Form AAA-22, minus the sum paid for annual, sick, and military leave, in column (9) on the line designated "Subtotal".

7. Example: The total shown on Form AAA-22 is \$1,943.75. It is found from the leave records that this amount includes \$37.25 to be paid for annual, sick, and military leave. In this case enter \$1,906.50 (\$1,943.75 - \$37.25) in column (9) on the line designated "Subtotal" and enter \$37.25 in column (10) on the line designated "Annual and Sick Leave."
8. Check the total of the entries made in columns (9) and (10) or \$1,943.75 against the entry in column (11) on the line designated "Total Incurred."
9. When the entire pay roll is to be charged against one program an entry will be made in the proper program column on each of the lines designated "Subtotal" and "Annual and Sick Leave." Each entry will be the same as the entry on these lines in columns (9) and (10).
10. When Form AAA-22 indicates charges are to be made against more than one program the amounts to be charged against each program will be obtained by using the percentage factor shown on Form AAA-22 in the column designated "Address." For example: Form AAA-22 shows the following charges are to be made:

R. E. Morse		
A 205 NC-337-1-39	0604.2-33	8%
J. T. Carvel		
A 228 NC-33-7-1-39	0604.2-33	92%

11. The total amount for the Regional Disbursing Office taken from column (9), Form 23, is \$1,906.50. In this case 8%, or \$152.52, and 92%, or \$1,753.98, will be entered in columns (2) and (4), respectively, on the line designated "Subtotal."
12. Compute the distribution to be made between the programs of the cost of annual, sick, and military leave by applying the percentages shown on Form AAA-22 to the amount shown in column (10) on the line for annual and sick leave and enter the respective amounts in columns (2) and (4) on the same line. In this case 8% of \$37.25 or \$2.98, and 92% of \$37.25, or \$34.27, will be entered in columns (2) and (4), respectively, on the annual and sick leave line.
13. Cross add the entries made in columns (2) to (8), inclusive, on the "Subtotal" line, and check against the amount shown in column (9) for this line.
14. Cross add the entries made in columns (2) to (8), inclusive, on the line designated "Annual and Sick Leave" and check against the amount shown in column (10) for this line.
15. Obtain the total of the entries made in each of columns (2) to (8), inclusive, on the "Subtotal" and "Annual and Sick Leave" lines and place the respective amounts in the appropriate columns on the line designated "Total Incurred."

16. Total the entries made in columns (9) and (10) and check against the entry in column (11) on the line designated "Total Incurred." This result must agree with the total amount shown on the current Form AAA-22 and will be the total amount of the pay roll to be prepared for the Regional Disbursing Office.

G. Completion of Form 23.

1. Obtain a total for each of columns (2) to (11), inclusive of the entries shown on the lines designated "State Total Incurred", General Accounting "Total Incurred", and Regional Disbursing Office "Total Incurred."
2. Enter the respective totals in the appropriate columns on the line at the bottom of Form 23 designated "GRAND TOTAL: INCURRED."
3. Cross add the entries made in columns (2) to (8) on the line designated "GRAND TOTAL: Incurred." This total must agree with the sum of the entries for columns (9) and (10) and must agree with the amount shown as the total of column (11) on the same line.

H. Assembly of Data from Form 23 for Preparation of Pay Roll Vouchers Form 1013.

After Form 23 has been completed to show the amounts to be charged against each program and section, the amounts to be charged against the several appropriations and account symbols will be determined.

1. State Office.

The amounts to be charged on the State office pay rolls against the several appropriations and account symbols will be shown in the footings of columns (2) to (8), inclusive, on the line designated "State Total Incurred." For example: The attached copy of Form 23 shows that \$5,135.33 will be charged against the Agricultural Conservation Program, which for the fiscal year 1940 is 1202215(21).021-0600.2.

2. General Accounting Office.

The amounts to be charged on the General Accounting Office pay rolls against each appropriation are shown in the footings of columns (2) to (8), inclusive, in the General Accounting Office block on the line designated "Total Incurred." For example: The attached copy of Form 23 indicates that \$1,219.75 will be charged against Parity Payment appropriation, which

for the fiscal year 1940 is 1202206(21).020-0603.2.

3. Regional Disbursing Office.

The amounts to be charged on the Regional Disbursing Office pay rolls against each appropriation are shown in the footings of columns (2) to (8), inclusive, in the Regional Disbursing Office block on the line designated "Total Incurred." For example: The attached copy of Form 23 indicates that \$155.50 will be charged against the Agricultural Conservation Program appropriation, which for the fiscal year 1940 is 1202215(21).021-0604.2. The Parity Payment Program appropriation, which for the fiscal year 1940 is 1202206(21).020-0604.2 will be charged with \$1,788.25.

- I. The amounts charged on the current pay rolls against the several appropriations will be entered in their respective columns on the line designated "State Total Charged" or "Total Charged" for the General Accounting Office and Regional Disbursing Office.

1. In all cases when funds are available the charges made on the pay rolls against each appropriation should be taken from Form 23 and agree with the amount shown in the appropriate column footings on the line designated "State Total Incurred" for the State Office pay rolls and the line designated "Total Incurred" for the General Accounting or Regional Disbursing Office as the case may be.

2. When funds are not available and the cost of one program is charged to any other program the total amount charged to the other program will be entered in the appropriate column on the line designated "State Total Charged" or "Total Charged" for the General Accounting Office or Regional Disbursing Office. For example: If through lack of funds it became necessary to charge the Agricultural Conservation Program with the Corn Loan Program pay roll cost on the State Office pay roll, the entry in column (2) on the line for "State Total Charged" would be \$5,135.33 plus \$1,209.69, or \$6,345.02 and no entry would be made in column (6) on the line "State Total Charged."

3. The total of the entries made in columns (2) to (8), inclusive, on the line designated "State Total Charged" will be entered in column (11) of the same line and must agree with the total amount shown in column (11) on the line for "State Total Incurred."
4. Obtain a total of the entries made in each of columns (2) to (8), inclusive, on the lines designated "State Total Charged" and "Total Charged" for the General Accounting and Regional Disbursing Offices. Place each total thus obtained in the appropriate column on the line at the bottom of Form 23 designated "Grand Total Charged."
5. Cross add the entries made in columns (2) to (8), inclusive, on the line designated "Grand Total Charged" and place the result in column (11) on the same line. This entry must agree with the entry shown in column (11) on the line designated "Grand Total Incurred" and will be the sum total of all pay rolls prepared in the State office for the current pay period.
6. A line has been provided in each office block below the line "State Total" and "Total Charged" and under the "Grand Total" block for use in noting the "over" and "short" charges made when pay rolls are not prepared in the amounts shown on the lines designated "State Total Incurred", "Total Incurred" or "Grand Total Incurred." The over charge should be shown in red.

J. Signature - Distribution.

After Form 23 has been completed according to these instructions it will be signed by the State chairman. The original signed form will be forwarded to the Director of the North Central Division, Washington, D. C., and the copy will be filed in chronological order by the Chief Clerk in a file maintained especially for that purpose.

K. Revision of Form 23 in Case of Supplemental Pay Rolls.

1. Whenever it becomes necessary to prepare supplemental pay rolls, a Form 23 will be prepared in duplicate for the pay period involved upon which will be shown all of the charges made on the form previously submitted plus the additional charges made in the supplemental pay roll.
2. The original and one copy of this Form 23 will be designated "Revised Form 23" and will be handled in the same manner as other Forms 23.
3. The copy of the "Revised" Form will be securely fastened on top of the copy of the form for the pay period in the files of the Chief Clerk.

III. Form AAA-22 - Temporary Service Certificate.

A. Purpose--Form AAA-22, together with Form ACP-29, "Notice of Employment," may serve as the basis for the preparation of pay roll vouchers for the employees detailed through the State office to the General Accounting Office and Regional Disbursing Office where those offices have not used NCR-Office Form 17.

B. When and for Whom Prepared.

1. Form AAA-22 shall be prepared on the last working day of each pay period from the daily time records maintained in the General Accounting Office and Regional Disbursing Office.
2. A set of Form AAA-22 shall be prepared, listing all of the employees working on a per annum and per diem basis in the General Accounting Office or Regional Disbursing Office, who are to be paid from a pay roll prepared in the State office.

C. Preparation and Certification of Form AAA-22.

1. General Accounting Office.

- (a) All employees detailed to the General Accounting Office under formal per annum appointments on

a per annum basis or under Advices of State Allotment and Authority on a per diem basis will be listed on one set of Form AAA-22.

(b) The names of the employees will be arranged on Form AAA-22 in alphabetical order within each grade designation.

(c) Prepare Form AAA-22 in duplicate.

1. Enter in the upper part of the form in the blank space following the word "State" the name of the city and State where the General Accounting Office is located.
2. Enter in the space following the word "Month" the name of the month for which the pay roll is to be prepared.
3. If all of the employees listed on AAA-22 are to be compensated under one Advice of State Allotment and Authority, enter in the space following the symbols "L.A.No.," "Advice of State Allotment and Authority" No. _____ and the date it was issued. Enter above the "Advice of State Allotment and Authority" number the name of the person to whom the "Advice of State Allotment and Authority" was issued....
4. If the employees listed on Form AAA-22 are to be compensated under more than one "Authority" the name of the person to whom each "Authority" was issued and the percentage of the pay roll to be charged to each will be shown in the column captioned "Address" in the following manner.

R. E. Morse
A 202 NC-33-7-1-39 - 78%

J. T. Carvel
A 227 NC-33-11-16-30 - 22%

2. Regional Disbursing Office.

(a) All employees detained to the Regional Disbursing Office under formal appointments on a per annum basis or under Advices of State Allotment and Authority on a per diem basis will be listed on one set of Form AAA-22.

1. Prepare Form AAA-22 in duplicate.

2. The names of the employees will be arranged on Form AAA-22 in alphabetical order within each grade designation.
3. Enter in the upper part of the form in the blank space following the word "State" the name of the city and State where the Regional Disbursing Office is located.
4. Enter in the space following the word "Month" the name of the month for which the pay roll is to be prepared.
5. If all of the employees listed on AAA-22 are to be compensated under one Advice of State Allotment and Authority, enter in the space following the symbols "L.A.No.," "Advice of State Allotment and Authority" No. _____ and the date it was issued. Enter above the "Advice of State Allotment and Authority" number the name of the person to whom the "Advice of State Allotment and Authority" was issued.
6. If the employees listed on Form AAA-22 are to be compensated under more than one "Authority" the name of the person to whom each "Authority" was issued and the percentage of the pay roll to be charged to each will be shown in the column captioned "Address" in the following manner:

R. E. Morse
A 203 NC-33-7-1-39 - 8%

J. T. Carvel
A 228 NC-33-7-1-39 - 92%

D. General Instructions.

1. Enter in the column headed "Name and Designation of Employees" the title, the grade, the full name, and the salary of each employee. Salaries of per diem employees shall be the per diem rate of pay and the salaries of employees working on a per annum basis shall be the per annum rate of pay.
 - (a) Enter in the column headed "Address" the words "Mail checks to General Accounting Office" or "Mail checks to Regional Disbursing Office," whichever is applicable, and enter thereafter the name of the person in charge of such office and the complete address (street, city, and State) of such office.

- (b) In the double column headed "Period of Service" in the left-hand column under the word "From" enter the date of the first day worked during the current pay period and enter in the right-hand column under the word "To" the last day worked during the current pay period.
- (c) Enter in the column headed "Number of days worked" the number of days and hours for which the employee is to receive compensation. Fractions of an hour may be shown, provided such fraction is expressed in quarters of an hour; i.e. $1/4$, $1/2$, or $3/4$. In accounting for fractional parts of a day, consideration shall be given to the one-hour-period which is provided for lunch. An employee shall not receive pay, nor shall he be charged for "leave without pay" for the lunch hours. For Example; the hours worked would be designated as follows: 1-5; 6(10 a.m. - noon: 1 p.m. - 5 p.m.): 8-11; 14-15," etc.
- (d) Enter in the column headed "Base Rate of Pay" the rate per diem.
 - (1) In the case of an employee working on a per annum basis, the per annum rate.
- (e) Enter in the column headed "Remarks" any information affecting the pay status of the employee.
 - (1) Per Annum Employees: Show transfers, promotions, demotions, and in the case of a new employee the date of appointment; of oath and of reporting for duty and the fact the Secretary of Agriculture was the appointing officer. There shall be shown also in this column any special conditions with reference to leave, etc., such as leave taken without pay. If the employee worked intermittently during the pay period, the days on which he worked shall be shown in this column. In showing the days on which the employee worked, the days shall be shown by inclusive dates. For example, 1-6; 8-11; 15(11 days). If the employee's name was changed during the pay period, such change shall be shown in this column. If the employee's grade was changed, the name shall be shown under both grades with and adequate explanation in each place and the days actually worked under each grade. For example, if the employee was promoted on July 6, from CAF-2, to CAF-3, his name shall be shown in alphabetical order under the CAF-2 grade and the days worked shall be shown as 1-5; his name shall be shown also in alphabetical order under CAF-3 grade and the days worked shall be shown as 6-15.
 - (2) Per Diem Employees: The same general instructions given in the preceding item (1) apply except per diem employees do not take an oath of office and are employed under the Advices of State Allotment and Authority listed on Form 22. All changes in names, grades, and rates of pay must be indicated.

- (f) Forms AAA-22 shall be certified by the officer in charge of the personnel of the General Accounting Office or the Regional Disbursing Office, as the case may be.

E. Distribution of Form AAA-22.

When Form AAA-22 has been certified by the officer in charge of the General Accounting Office or the Regional Disbursing Office, one copy of such form shall be retained and the original shall be forwarded to the chairman of the State committee of the State in which the General Accounting Office or Regional Disbursing Office is located.

- (a) Upon receipt of Form AAA-22 the chairman of the State committee shall initial such form immediately beneath the signature of the certifying officer and forward the form to the Chief Clerk who will incorporate the data on Form 23 and prepare the pay roll vouchers (Form 1013, etc.)

IV. Standard Form 1013 - Pay Roll for Personal Services.

- A. Purpose--Standard Form 1013 shall serve as the pay roll voucher and will constitute the basis for compensation to employees for personal services rendered during the pay period.
- B. Forms to be used--When 20 names or less are to be entered on a set of pay roll forms, use Forms 1013d (original, white) and 1013e (duplicate, yellow). When between 20 and 30 names are to be listed, use Form 1013 (original, white) and Form 1013b (duplicate, yellow). Where there are more than 30 names to be listed use Form 1013a (original, white) and Form 1013c (duplicate, yellow) as continuation sheets. All pay rolls shall end on Forms 1013 or 1013d.
- C. Preparation--A set of appropriate pay roll forms shall be prepared from Form 17 upon which will be listed all of the employees of the State office holding appointments as follows:
NOTE: A separate set of Forms 1013 will not be prepared for per diem, per diem w.a.e., and per annum employees as was done in the past.

1. State Office Personnel.

- (a) Employees holding formal appointments on a per annum basis.

- (b) Employees holding temporary appointments on a per diem basis.
- (c) Personnel employed under Advices of State Allotment and Authority on a per diem basis.

2. General Accounting Office Personnel.

A set of appropriate pay roll forms may be prepared from Form AAA-22 (or Form 17) upon which will be listed the employees of the General Accounting Preaudit Office holding appointments as follows:

- (a) Employees holding formal appointments on a per annum basis.
- (b) Personnel employed under Advices of State Allotment and Authority on a per diem basis.

3. Regional Disbursing Office Personnel.

A set of appropriate pay roll forms may be prepared from Form AAA-22 (or Form 17) upon which will be listed all of the employees of the Regional Disbursing Office holding appointments as follows:

- (a) Employees holding formal appointments on a per annum basis.
- (b) Personnel employed under Advices of State Allotment and Authority on a per diem basis.

D. General Instructions.

1. Form 1013 shall be prepared in quadruplicate (original and three copies)
2. If more than one page of Form 1013 is used in preparing a set of such forms number the pages thereof consecutively beginning with number 1.
3. Enter above the words "Department or Establishment" the word "Agriculture."
4. Enter above the words "Bureau, Division, or Office," the words "AAA _____ State Office."
5. Enter above the word "Location" the city and State in which the State office is located.
6. Enter on the next line above the words "Name and Designation of Disbursing Officer," "G. F. Allen, Chief, Disbursing Office."

7. Enter in the blank space following the words "Period From and To," the first and last day of the pay period.

8. Starting with line No. 1 in the column headed "Name, Grade, Designation, and Total Salary Rate" and using as many columns and lines as may be required to give the information in the form requested in these instructions, enter the words "Advice of State Allotment and Authority," followed by the name of the person to whom issued and date of issue; the serial number of the Authority, and appropriation number, the account symbol and amount of money to be charged. For example:

Advice of State Allotment and Authority, Lee M. Gentry,
7-1-39, A 201, NC-33-1202215(21).021, 0600.2-33 \$5135.33

NOTE: The amount of money should always be tabulated in the column headed "Signature for Cash," etc., as shown on the accompanying form.

(a) When the Form 1013 contains the names of employees paid under different authorities issued to the State Chairman and under different authorities addressed to another official of the North Central Division but all drawn under the same appropriation the serial number of each "Authority" will be listed in numerical order under the respective names of the officials to whom issued. Under each "Authority" will be shown the appropriation, the account symbol, and amount of money to be charged each; for example:

Advice of State Allotment and Authority, Lee M. Gentry
7-1-39, A201, NC-33-1202215(21).021, 0600.2-33 \$5135.33

Advice of State Allotment and Authority, Frank K. Woolley
7-1-39, A208, NC-33-1202215(21).021 0607.2-33 \$1209.69

(b) When the Form 1013 contains the names of employees paid under different authorities issued to the State Chairman and under different authorities addressed to another official of the North Central Division drawn under different appropriations the data will be shown as follows:

Advice of State Allotment and Authority, Lee M. Gentry,
7-1-39, A201, NC-33-1202215(21).021, 0600.2-33 \$5135.33

Advice of State Allotment and Authority, Frank K. Woolley
7-1-39, A208, NC-33-1202215(21).021, 0607.2-33 \$1209.69

Advice of State Allotment and Authority, Lee N. Gentry,
11-16-39, A226, NC-33-1202206(21).020, 0600.2-33 \$1738.91

Advice of State Allotment and Authority, Lee M. Gentry,
7-1-39, A 216, NC-33-1202207(21).021,0613.2-33 \$1165.26

- (c) The entries should be placed on the form so the amounts to be charged fall in the column headed "Signature for Cash."
 - (d) Obtain a total of the amounts charged against the allotments and enter it on a line designated "Total" immediately below the entries made in the column headed "Signature for Cash." This total must agree with the amount of the pay roll as shown in the footing of the columns headed "Gross Amount Earned" and "Net Amount Paid."
- 9. The amounts which will be charged against each appropriation and account symbol will be obtained from Form 23 as outlined in these instructions.
 - 10. The names of employees shall be listed by groups in the column headed "Name, Grade, Designation, and Total Salary Rate", first, according to type of appointment held, and, second, within the type of appointment held by grade in descending order and within grades alphabetically. This will result in all CAF personnel within a group being listed together and all EO personnel within a group listed together, etc. (See sample attached).
 - (a) In each line of this column enter the title of the employee, his grade, his name and the base rate of pay.
 - 11. Enter in the column headed "Gross Amount Earned," the gross amount of salary earned by the employee during the pay period.
 - 12. Enter in the column headed "Retirement" any deductions to be made for employees holding appointment under civil service. This amount shall be 3 1/2 percent of the gross amount earned. (See Government Salary Schedule).
 - 13. Make no entry in the column headed "Other."
 - 14. Enter in the column headed "Net Amount Paid" the difference between the amount shown in the column headed "Gross Amount Earned" and the amount shown in the column headed "Retirement."

15. Enter in the column headed "Remarks" any information affecting the pay status of the employee.

(1) Per Annum Employees: Show transfers, promotions, demotions, and in the case of a new employee the date of appointment; of oath and of reporting for duty and the fact the Secretary of Agriculture was the appointing officer. There shall be shown also in this column any special conditions with reference to leave, such as leave taken without pay, etc. If the employee worked intermittently during the pay period, the days on which he worked shall be shown. In showing the days on which the employee worked, the days shall be shown by inclusive dates. For example: 1-2; 8-11; 14-15; (8 days). If two or more employees whose names are listed in succession have worked or are to be reimbursed for the entire pay period it is not necessary to show the inclusive dates in the "Remarks" column except for the first name. The entry may be dittoed for each employee listed immediately following if applicable. If the employee's name was changed during the pay period, such change shall be shown in this column. If the employee's grade was changed, the name shall be shown under both grades with an adequate explanation in each place and the days actually worked under each grade. For example: if the employee was promoted on July 6, from CAF-2 to CAF-3, his name shall be shown in alphabetical order under the CAF-2 grade and the days worked shall be shown as 1-5; his name shall be shown also in alphabetical order under the CAF-3 grade, and the days worked shall be shown as 6-15.

(2) Per Diem Employees: The same general instructions given in the preceding item (1) apply except per diem employees do not take an oath of office and are employed under the Advices of State Allotment and Authority listed on Form 22. All changes in names, grades and rates of pay must be indicated.

16. Obtain a total for the columns headed "Gross Amount Earned," "Retirement," and "Net Amount Paid." If there is an entry in the column headed "Retirement," enter immediately below the totals heretofore obtained the words "Treasurer, U. S. Civil Service Retirement Fund," and enter on the same line in the column headed "Net Amount Paid," the total amount shown in the retirement column. This amount shall be added to the total for the column "Net Amount Paid," and the result should be equal to the total for the column headed "Gross Payment Earned."

17. Enter at the bottom of each set of Forms 1013 the field office voucher number. This number shall be preceded by the State office symbol, which is as follows:

Illinois - Dec.	Indiana - Ind's
Iowa - D. M.	Michigan - Lsg.
Minnesota-St. P	Missouri - Col.
Nebraska - Lin	Ohio - Col's
S. Dakota - Hur	Wisconsin - Mdn.

If the pay roll is for the General Accounting Office or Regional Disbursing Office, the State office symbol shall be followed by the letters "GAO" or "DO", whichever is applicable.

18. A separate number shall be assigned to each set of Form 1013 prepared in the State office.

A D D E N D A

VIII CODING FORM 1013

- A. When Form 1013 is being prepared in the State office, the chief clerk will have the name of each employee coded according to the section of the State office to which their service should be charged as shown by the personnel records.

This will be accomplished by placing a numeral in the left hand margin of Form 1013 in front of each name listed.

- B. The code numeral to be used for each section appears on the left hand margin of Form 23 in the State office block and is as follows:

<u>Code</u>	<u>Section</u>	<u>Code</u>	<u>Section</u>
1	Accounting	6	County Association
2	Administrative-Field	7	Crop Insurance
3	Administrative-Office	8	Performance and Aerial Photography
4	Application for Payment	9	Statistical
5	Commodity Loan	10	Grant of Aid

- C. The code numeral on Form 1013 will be entered as shown in the example following. Care must be taken to avoid entering it in such a manner that it might be confused with the regular line number:

No.	Name, Grade Designation and Total Salary Rate.	
1	<u>Per Annum</u>	
3	Principal Field Officer CAF-12	
2	T. J. Ittery \$4800	
2	Principal Field Officer CAF-12	
3	Sven Iverson \$4800	
4	<u>Per Diem</u>	
8	Performance Supervisor EO-13	
5	C. H. Jump \$10.50	

- (a) When Form 1013 is prepared in the State office for employees working in the State office, General Accounting Office, and Regional Disbursing Office, they shall be numbered from 1 to 3, inclusive, prefixed by the State office code symbol and followed by the number of the current fiscal year. For example: Dec. 1-40; Dec., GAO-2-40; Dec., DO-3-40. The Form 1013 for the next pay period shall be numbered consecutively in a similar manner, beginning with number 4. Subsequent Forms 1013 shall be numbered consecutively until the end of the fiscal year. At the beginning of a new fiscal period, the Forms 1013 shall be numbered consecutively starting with the number 1 -- (fiscal year number.)
- (b) Since the procedure is being instituted during the fiscal year the next succeeding pay roll voucher number will be a continuation of the series in use.
19. On the reverse side of the form, do not make an entry in the upper right-hand corner opposite the words "Voucher Number."
20. Enter the Disbursing Office symbol number in the space provided therefor in the upper right-hand corner. The Disbursing Office symbol number will be furnished by the Regional Disbursing office. NOTE: The Regional Disbursing Office will supply a symbol number for each appropriation but it will only be necessary to show one symbol which is the one covering the largest amount of money.
21. Following the Words "Department or Establishment" enter the word "Agriculture."
22. Following the words "Bureau, Division, or Office," enter the words "AAA _____ State Office."
23. Following the word "Location" enter the city and State in which the State office is located.
24. Following the word "Appropriation" enter the number and title of each appropriation against which the charges incorporated in the pay roll voucher are to be made. Each appropriation number shall be followed by the account symbol and State code. For example:

1202215(21).021, 0600.2-33-0603.2-33-0604.2-33 etc.,
Conservation and Use of Agricultural
Land Resources, Department of Agri-
culture, 1940 (AAA) (Field Adminis-
trative Expenses, General).

1202207(21) 0613.2-33, Administration of Federal Crop Insurance Act, Department of Agriculture, 1940 (AAA).

1202205(21).2-0600.2-33, 0603.2-33, 0604.2-33 etc., Administration of Sugar Act of 1937, Department of Agriculture, 1940 (AAA) (D. C. Administrative Expenses).

(a) Small size rubber stamps should be used in making the entries noted above in order to conserve the space and if such stamps are not available they should be ordered immediately. As soon as new appropriations become active stamps should be obtained.

25. Following the words "For Service of Offices and Employees during the Period From", enter the first day of the pay period, and after the word "To", the last day of the pay period.
26. On the same line under the word "Amount," enter the amount shown as the total of the column headed "Gross Amount Earned."
27. On the line entitled "Account Verified, Correct for," under the column headed "Amount," enter the total for the column headed "Gross Amount Earned." The Chief Clerk and State Accountant shall place their initials on this line on all copies of Form 1013.
28. Following the words "Approved for" enter the total amount shown for the column headed "Gross Amount Earned."
29. The original of Form 1013 shall be signed by the certifying officer and his title affixed thereto. The name and title of the certifying officer shall be typed on the copies of Form 1013. In all cases pay roll vouchers must be certified by a duly qualified member of the State committee.
30. A separate certification is necessary whenever payment is to be made to per diem employees for work performed on Sundays. This certification shall appear between the last name on the pay roll and the grand total shown for the pay roll. The certification shall be made in the following manner: "Services were necessary and actually performed on Sundays as indicated."
31. All corrections and erasures must be initialed by the certifying officer.

32. The total amount of the charges made against each appropriation and account symbol for each set of Forms 1013 must agree with the sum total of the amount to be paid to the employees listed thereon and should agree with the corresponding entries made on Form 23.

E. Distribution of Form 1013, etc.

1. After approval by the certifying officer, the original and first copy will be forwarded to the Regional Disbursing Office for payment.
2. The second copy shall be forwarded to the State Accountant for posting.
3. As soon as payment has been made, the Regional Disbursing Office will return the first copy making any necessary notations on this copy. The State office will transfer any such notations to the State office pay roll copy and forward such copy to the office of the Director, North Central Division.

V. Form 1064 - Schedule of Disbursement.

A. Purpose.--This form is used to schedule pay roll vouchers (Form 1013).

B. Preparation.--Each pay roll voucher prepared in the State office for a pay roll period will be scheduled on a separate set of Form 1064.

1. Prepare Form 1064 in sextuple (original and five copies).
2. Above the words "Department or Establishment" enter the word "Agriculture."
3. Above the words "Bureau or Office" enter the words "AAA _____ State Office."
4. Make no entry above the words "Date Paid."
5. Above the word "Name" and after the word "By," enter the name "G. F. Allen."
6. Above the words "Title or Rank," enter the words "Chief Disbursing Officer."
7. Above the word "Station," enter the name of the city and State where the Regional Disbursing Office is located.
8. Above the words "Month or Period Ended," enter the name of the month in which it is anticipated that the Disbursing Office will handle such form. For example, if

the pay roll covers the first half of January, the entry will be "January 1940," but, if the pay roll covers the last half of January the entry will be "February 1940."

9. After the words "Symbol No." enter the symbol number of the Regional Disbursing Office. NOTE: The symbol numbers of the Regional Disbursing Office will be furnished by that office. In cases where more than one symbol number is furnished it will not be required that they all be shown on Form 1064. In such cases the symbol number shown on the pertinent Form 1013 will be used.
10. After the words "Bureau Schedule No." enter the State office symbol followed by the Schedule number. The first Form 1064 shall be assigned Schedule No. 1, and successive Forms 1064 shall be numbered consecutively to the end of a fiscal year. At the beginning of a new fiscal year, the Forms 1064 shall be numbered consecutively starting with the number 1 - (fiscal number).
 - (a) Since this procedure is being established during the fiscal year the next succeeding Schedule number will be a continuation of the series now in use.
11. After the word "Date," enter the date that the form is submitted to the Disbursing Office.
12. Make no entry in the columns headed "Disbursing Office Voucher No." and "For GAO Only." In the column headed "Bureau or Office Voucher No." enter the office voucher number which appears at the bottom of Form 1013.
13. In the column headed "Payee," enter the words "Pay Roll (Field)" and enter immediately beneath such designation the first name which appears on each pay roll voucher (Form 1013) followed by the phrase "et al." In the case of employees employed under an "Advice of State Allotment and Authority," the designation in this column will be in the following style: "Pay Roll (Field) Oct. 1-15, C. E. Mack, et al. Advice of State Allotment and Authority Number _____."
 - (a) In all cases where the pay roll contains the names of employees who are to be reimbursed collectively from several appropriations under more than one Advice of State Allotment and Authority, each Advice shall be listed in numerical order. For example: A201-A202-A203, etc.
14. In the column headed "Symbol of Appropriation or Fund" enter the appropriation number or numbers against which charges are to be made, and in the column headed "Amount"

enter the total amount to be charged against each appropriation. When more than one appropriation is shown on the schedule each entry in the column headed "Symbol of Appropriation or Fund" should be made on the same line as the first entry in the column headed "Payee." For example:

Payee	Symbol of Appropriation or Fund	Amount
Pay Roll (Field)	1202215(21).021	\$6,345.02

15. In the column headed "Symbol of Appropriation or Fund" under each appropriation enter each applicable account symbol followed by the respective amounts to be charged against them as indicated on Form 1013. For example:

Symbol of Appropriation or Fund	Amount
1202215(21).021	\$6,345.02
0600.2-33	\$5,135.33
0607.2-33	1,209.69

16. At the foot of the column headed "Amount," on the third line from the bottom of the sheet, enter the total for all entries in this column, such amount to be prefixed by the words "Gross Total." It will not be necessary to show the amount of each retirement deduction pertaining to that particular roll, but in lieu of individual entries, the following information should be entered at the foot of the column headed "Payee:" Retirement deductions (Form 1070 No.____)
\$_____.

It will not be necessary to show the net total on the Schedules.

- (a) When it is found necessary to continue the schedule of pay roll vouchers from one Form 1064 to another in order to prepare it according to these instructions

the first page will be designated in the upper right hand corner as "Page 1 of 2" or "Page 1 of 3", etc. Each continuing sheet should be numbered consecutively and designated "Page 2 of 2" or "Page 2 of 3" as the case may be.

- (b) Each of the six sets consisting of two or more pages should be securely stapled together in the upper left hand corner.

17. The certifying officer shall sign and enter his title on each original Form 1064 in the space provided therefor. The name and title of the certifying officer shall be typed on all copies.

C. Distribution of Form 1064.

1. Transmit the original and three copies to the Regional Disbursing Officer, one copy of which should be stamped "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C."
2. The two remaining copies will be temporarily retained by the chief clerk.
3. The Regional Disbursing Office will forward the stamped copy to the Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C., and will return one copy to the State office.
4. Upon receipt of the copy from the Regional Disbursing Office, the chief clerk shall enter on the copies which he retained, the information which was inserted on the form in the Regional Disbursing Office and shall distribute them as follows:
 - (a) The copy returned from the Disbursing Office to the State accountant.
 - (b) One copy to the Audit Section, Agricultural Adjustment Administration, Washington, D. C.
 - (c) One copy to be retained by the chief clerk.

VI. Form 1070--Schedule of Civil Service Retirement and Disability Fund Credits.

- A. Purpose.--Forms 1070 are used to schedule Civil Service retirement deductions in accordance with regulations prescribed by the Comptroller General of the United States.
- B. Preparation of Form.
 1. Prepare Form 1070 in octuple (original and seven copies). This form is to be prepared at the time Forms 1013 are

scheduled for payment on Form 1064, from information given on Forms 1013.

2. Enter the schedule number in the upper right-hand corner of the form. The first Form 1070 prepared in the State office shall be assigned No. 1 and successive forms shall be numbered consecutively, for the remainder of the fiscal year. At the beginning of the new fiscal year, the forms shall be numbered consecutively starting with the number 1 -- (fiscal year number).
3. Above the words "Department or Establishment" enter the word "Agriculture."
4. Above the words "Bureau or Office," enter the words "AAA
State Office."
5. Above the word "Name" and following the word "By" enter the name "G. F. Allen."
6. Above the word "Title" enter the words "Chief Disbursing Officer."
7. Above the word "Station" enter the name of the city and State where the Regional Disbursing Office is located.
8. After the word "Period," enter the month during which it is anticipated that payment will be made. If the pay roll covers the first half of the month, the name of that month shall be entered; if the pay roll covers the last half of the month, the name of the next month shall be entered.
9. After the words "D. O. Symbol No." enter the symbol number of the Regional Disbursing Office shown on Form 1013.
10. In the column headed "Bureau or Office Voucher No." enter office voucher number shown at the bottom of Form 1013.
11. In the column headed "Amount of Retirement Deductions," enter the total amount of retirement deductions shown on Form 1013.

C. Distribution of Form 1070.

1. The original and three copies shall be transmitted to the Regional Disbursing Office. A notation shall be inserted on the second carbon "Forward to Control Accounts and Reports Section, Agricultural Adjustment Administration, Washington, D. C."

2. The Regional Disbursing Office will retain the original and first copy of Form 1070 and will forward the second copy to the address indicated thereon.
3. The third copy will be returned to the State Office. Upon receipt of the third copy from the Regional Disbursing Office the data which were entered on such copy by the Regional Disbursing Officer shall be copied on the fourth, fifth, sixth, and seventh copies which were retained in the State office. When these data have been copied, the forms shall be distributed as follows:
 - a. One copy to Office of Budget and Finance, Department of Agriculture, Washington, D. C.
 - b. One copy to the Accounting and Bookkeeping Division, General Accounting Office, Washington, D. C.
 - c. One copy to the United States Civil Service Commission, Washington, D. C.
 - d. One copy to the Division of Bookkeeping and Warrants, Treasury Department, Washington, D. C.
 - e. One copy shall be retained by the chief clerk.

VII. Miscellaneous Provisions.

A. Basis of Preparation of Pay Rolls.

1. The name of new appointees must not under any circumstances be entered on the pay roll voucher until the formal notification of appointment has reached the State office, or an ACP-29 has been received.
2. In the case of extensions of appointment, the names of employees shall not be entered on the pay roll until the formal notice approving the extension is received in the State office.

B. Pay Roll Adjustments.

1. In no case shall a field officer attempt to correct or cancel a check.
2. Underpayments.-- In case of underpayments such as those caused by the deduction through error of too much leave without pay or by failure to give an employee credit for all the days upon which he performed service, it will be necessary to prepare

a supplemental pay roll voucher (Form 1013) as follows:

a. The supplemental Form 1013 shall be prepared in accordance with the instructions set forth in Section IV Subsection C of these instructions, except

- (1) In the column headed "Gross Amount Earned," enter the amount which was previously paid to the employee. Immediately below such amount, enter the amount by which such employee was underpaid and immediately below the last entry, insert the total of the two entries made in this column.
- (2) If deductions are made for retirement, there should be entered opposite the name of the employee the deduction which was made under the original pay roll voucher. Immediately below such entry enter an amount determined by multiplying the gross amount of underpayment by 3-1/2 percent. The next entry in this column shall be the sum of the two entries previously made.
- (3) In the column headed "Net Amount Paid," enter the difference between the entries in the columns headed "Gross Amount Earned" and "Retirement Deductions."
- (4) In the column headed "Remarks" an explanation should be given in the following style:

"Employee was underpaid on D. O. Voucher No. _____, Disbursing Office symbol number _____, Voucher Number _____, - January 1 to 15, 1940, deductions made through error for January 6."

3. Overpayments.

a. Overpayments, such as failure to deduct for all days on leave without pay or for any other reason shall be handled as follows:

- (1) If the employee has discontinued work or his appointment has been terminated, the check will not be delivered to the employee but must be transmitted to the Director, North Central Division, Washington, D. C., accompanied by a letter of explanation.

- (2) If the employee continues to work, a refund in the amount overpaid must be requested, unless the employee has earned a sufficient amount during the next pay period to cover the overpayment, when the check may be delivered to him and a deduction may be made from his next salary pay check. The gross and net amounts shown on Form 1013 shall be reduced by the proper amount and an explanation shall be given in the column headed "Remarks" in the following style:

"On July 1 to 15 pay roll Disbursing Office voucher number _____, Disbursing Office symbol number _____, Voucher number _____ deduction should have been made for one day leave without pay, July 6."

C. Death of Employee.

1. In case an employee died before his salary check is delivered to him, the check must be forwarded to the Regional Disbursing Office from which the check was originally issued, accompanied by a statement of all facts involved in the case.

D. Termination of Employment.

1. If an employee's appointment is terminated and if such employee has failed to account for property which was charged to him, such property to include identification cards, transportation requests, and such other papers or articles which were issued to the employee, the final salary check drawn in favor of such employee shall not be delivered to him until all the property has been returned or accounted for. If such employee is unable to account for the property, his check shall be forwarded to the Audit Section, Agricultural Adjustment Administration, Washington, D. C., accompanied by an adequate explanation.

E. Lost, Stolen, or Destroyed Checks.

1. In the event a check is lost, stolen, or destroyed, the Regional Disbursing Officer shall be notified immediately.

U. S. DEPARTMENT OF AGRICULTURE
Agricultural Adjustment Administration
North Central Division
(Revised February 15, 1940)

PROGRAM TIME RECORD, State of

[illegible]

(Unit or section chief)

(Unit or section chief)

(Pay roll period)

(Rate per day)

(Designation and grade)

(according to summary)

Conservation Program, Sugar Program, Parity Payment Program, Crop Insurance Program, Commodity Loan Program, and Marketing Quotas Program

(SAMPLE)

UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

TEMPORARY SERVICE CERTIFICATE

State Decatur, Illinois Month January 1940 L. A. No. (AA),

NAME AND DESIGNATION OF EMPLOYEE	ADDRESS (If checks are to be mailed to individuals)	PERIOD OF SERVICE		NUMBER OF DAYS WORKED	* BASE RATE OF PAY	REMARKS (If less than full period show actual dates on which service was rendered)
		FROM	TO			
	R. E. Morse					Mail checks to
	A 202 NC-33-7-1-39					General Accounting
						Preaudit Office
						711 Water Street,
						Decatur, Illinois.
Ass't Clk. CAF 3 \$4.50 Bryan A. Baldwin		1	15	13	4.50	1-6; 8-13; 15
Jr. Clerk CAF 2 \$4.00 John L. Cook		1	15	13	4.00	" " "
Jr. Clerk CAF 2 \$4.00 Mary J. Blank		1	15	13	4.00	" " "
Typist CAF 1 \$3.50 Blanch B. Anderson		1	15	13	3.50	" " "
Typist CAF 1 \$3.50 Doris K. Silverman		1	15	13	3.50	" " "
Ass't Msgr. CU 2 \$3.00 Clifford M. Ames		1	9	7 $\frac{1}{2}$	3.00	Service terminated 1-6; 8-9; (8 a.m.-noon)
etc.						

I CERTIFY that the above record of service is correct for the employees listed, and that they are entitled to salary from the United States Department of Agriculture, Agricultural Adjustment Administration, for the periods indicated.

Date January 16, 1940Signed John L. SullivanTitle Chief of Party

PREPARE AND MAIL THIS CERTIFICATE IN ACCORDANCE WITH THE INSTRUCTIONS IN YOUR LETTER OF AUTHORIZATION.

* By BASE RATE OF PAY is meant the authorized rates referred to in your Letter of Authorization from which any required statutory deduction will be made in connection with the preparation of the pay rolls.

(SAMPLE)

7

Form A. A. A.-22
(Revised Dec. 1934)UNITED STATES DEPARTMENT OF AGRICULTURE
AGRICULTURAL ADJUSTMENT ADMINISTRATION

TEMPORARY SERVICE CERTIFICATE

State Chicago, Illinois Month January 1940 L. A. No. (AA),

NAME AND DESIGNATION OF EMPLOYEE	ADDRESS (If checks are to be mailed to individuals)	PERIOD OF SERVICE		NUMBER OF DAYS WORKED	* BASE RATE OF PAY	REMARKS (If less than full period show actual dates on which service was rendered)
		FROM	TO			
	<u>R. E. Morse</u>					<u>Mail checks to</u>
	<u>A 203 NC-33-7-1-39</u>			<u>8</u>	<u>%</u>	<u>Regional Disbursing</u>
	<u>J. T. Carvel</u>					<u>Office</u>
	<u>A 228 NC-33-11-16-39</u>			<u>92</u>	<u>%</u>	<u>L. M. Botts</u>
						<u>411 Acne Avenue</u>
						<u>Chicago, Illinois</u>
<u>Ass't Clk. CAF 3 \$4.50</u> <u>Dorothy L. Cass</u>		<u>1</u>	<u>15</u>	<u>13</u>	<u>4.50</u>	<u>1-6; 8-13; 15</u>
<u>Jr. Clerk CAF 2 \$4.00</u> <u>James C. Davis</u>		<u>1</u>	<u>15</u>	<u>13</u>	<u>4.00</u>	<u>" " "</u>
<u>Jr. Clk. CAF 2 \$4.00</u> <u>Arlene M. Elkton</u>		<u>1</u>	<u>15</u>	<u>13</u>	<u>4.00</u>	<u>" " "</u>
<u>Typist CAF 1 \$3.50</u> <u>Velma K. Gates</u>		<u>1</u>	<u>15</u>	<u>13</u>	<u>3.50</u>	<u>" " "</u>
<u>etc.</u>						

I CERTIFY that the above record of service is correct for the employees listed, and that they are entitled to salary from the United States Department of Agriculture, Agricultural Adjustment Administration, for the periods indicated.

Date January 16, 1940Signed George L. McDougalTitle Ass't Disbursing Officer

PREPARE AND MAIL THIS CERTIFICATE IN ACCORDANCE WITH THE INSTRUCTIONS IN YOUR LETTER OF AUTHORIZATION.

* By BASE RATE OF PAY is meant the authorized rates referred to in your Letter of Authorization from which any required statutory deduction will be made in connection with the preparation of the pay rolls.

(S A M P L E)

2

VOUCHER NO. _____

D. O. SYMBOL NO. _____

PAY ROLL FOR PERSONAL SERVICES

(EMPLOYEES ON ANNUAL SALARY BASIS)

DEPARTMENT OR ESTABLISHMENT _____ Agriculture _____
 BUREAU, DIVISION, OR OFFICE _____ Agricultural Adjustment Administration - Illinois _____
 LOCATION _____ Decatur, Illinois _____ State Office

APPROPRIATION: 1202215(21).021 - Conservation and Use of Agricultural Land
Resources, Department of Agriculture, 1940 (AAA) (Field Administrative
Expenses, General) 0600.2-33, 0607.2-33
1202206(21).020 - Parity Payment, Department of Agriculture, 1940 (AAA)
Field Administrative Expenses) - 0600.2-33
1202207(21).021 - Administration of Federal Crop Insurance Act, Department
of Agriculture, 1940 (AAA) - 0613.2-33

(For use of Paying Office)

For services of officers and employees during the period from January 1, 1940, ~~193~~to January 15, 1940, ~~193~~, as stated in "Gross amount earned" column (exclusive of allowances not charged to appropriations) _____ \$

Differences _____

Account verified; correct for _____ \$

(Signature or Initials)

AMOUNT

NOTATIONS

9249.19

9249.19

*I certify that the within pay roll, in _____ pages, is correct; that it appears from the records of my office that the persons named thereon were legally appointed, and each has performed the services required by law and regulation during the period mentioned; that such services, except as otherwise indicated in the column of "Remarks", have been performed under my supervision; that no person whose name appears on the within pay roll is paid for any period of absence in excess of that allowed by law; that deductions have been made from the compensation of all employees against whom charges have accrued during the period of the pay roll, and that the determined reasonable value of allowances furnished in kind is stated in every case.

(SIGN ORIGINAL ONLY)

*APPROVED FOR \$ _____

(Signature)

(Official title)

*This certificate must be made by the officer in charge of the bureau, division, or office. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space below "Approved for \$ _____" and over his official title.

PAY ROLL FOR PERSONAL SERVICES
(EMPLOYEES ON ANNUAL SALARY BASIS)

Page No.

U. S. Department of Agriculture
(Department or establishment)

AAA, Illinois State Office
(Bureau, division, or office)

Decatur, Illinois
(Location)

G. F. Allen, Chief Disbursing Officer
(Name and designation of disbursing officer)

Period from Jan. 1, 1940, ~~xxx~~ to Jan. 15, 1940, 193

We, the subscribers, severally acknowledge to have received of the above-named disbursing officer, IN CASH, the sums set opposite our respective names in full payment for our services for the period of this pay roll, except as noted in the column of "Remarks", and we hereby certify that said sums are correct.

No.	NAME, GRADE, DESIGNATION, AND TOTAL SALARY RATE	GROSS AMOUNT EARNED	DEDUCTIONS		NET AMOUNT PAID	SIGNATURES FOR CASH AND NOTATIONS OF CHECK PAYMENTS (number and date)	REMARKS
			Retirement	Other			
1	Advice of State Allotment and Authority, Lee M. Gentry, A 201, NC-33-1202215(21).021, 0600.2-33					7-1-39 \$6345.02	
2	Advice of State Allotment and Authority, Lee M. Gentry, A 216, NC-33-1202207(21).021, 0613.2-33					7-1-39 \$1165.26	
3	Advice of State Allotment and Authority, Lee M. Gentry, A 226, NC-33-1202206(21).020, 0600.2-33					11-16-39 \$1738.91	
4	TOTAL					\$9249.19	
5							
6	PER ANNUM						
7	Principal Field Officer CAF-12 \$4800 C. E. Mack	200.00			200.00		
8	Senior Adm. Ass't. CAF-9 Robert M. Groves	3200	133.33		133.33		
9	Junior Adm. Ass't. CAF-7 James E. Fox	2600	108.33	3.80	104.53		
10							
11	PER DIEM W.A.E.						
12	Principal Field Officer CAF-12 12.77 Gordon C. Cochran	166.11			166.11		1/1-3 4-1Q 12-15
13	Principal Field Officer CAF-12 12.77 Alvin R. Donovan	166.11			166.11		" " "
14							
15	PER DIEM						
16	State Performance Supt. EO-13 10.50 George H. Clark	136.50			136.50		1/1-3 4-1Q 12-15
17	Farmer Fieldman EO-10 8.05 James F. Dykes	104.72			104.72		
18	Farmer Fieldman EO-10 8.05 Floyd R. Evers	104.72			104.72		
19	Principal Clerk EO-8 6.38 Roger E. Cramer	83.05			83.05		
20	Principal Clerk EO-8 6.38 James T. Dunn	83.05			83.05		
21	Assistant Superintendent EO-7 5.55 George E. Earnshaw	72.22			72.22		
22	Assistant Superintendent EO-7 5.55 William G. Freeman	72.22			72.22		
23	Special Clerk EO-5 4.50 Gene Desantles	65.00			65.00		
24	etc.						
25							
26							
27		\$ 9249.19			9245.39		
28	Treasury, United States Civil Service Retirement Fund				3.80		
29					\$ 9249.19		
30							

VOUCHER NO. _____
D. O. SYMBOL NO. _____

PAY ROLL FOR PERSONAL SERVICES—SHORT FORM

(EMPLOYEES ON ANNUAL SALARY BASIS)

DEPARTMENT OR ESTABLISHMENT Agriculture
BUREAU, DIVISION, OR OFFICE Agricultural Adjustment Administration - Illinois State
LOCATION Chicago, Illinois Office

APPROPRIATION: 1202215(21).021 - Conservation and Use of Agricultural Land
Resources, Department of Agriculture, 1940 (AAA) (Field Administrative Expenses
General) 0604.2-33

1202206(21).020 - Parity Payment, Department of Agriculture,
1940 (AAA) (Field Administrative Expenses) - 0604.2-33

PAID BY

(For use of Paying Office)

For services of officers and employees during the period from January 1, 1940 ~~1938~~
to January 15, 1940 ~~1938~~, as stated in "Gross amount earned" column (exclusive of
allowances not charged to appropriations) \$

AMOUNT

NOTATIONS

1943.75

Differences

Account verified; correct for (Signature or initials) \$

1943.75

*I certify that the within pay roll, in _____ pages, is correct; that it appears from the records of my office that the persons named thereon were legally appointed, and each has performed the services required by law and regulation during the period mentioned; that such services, except as otherwise indicated in the column of "Remarks," have been performed under my supervision; that no person whose name appears on the within pay roll is paid for any period of absence in excess of that allowed by law; that deductions have been made from the compensation of all employees against whom charges have accrued during the period of the pay roll, and that the determined reasonable value of allowances furnished in kind is stated in every case.

(SIGN ORIGINAL ONLY)

* APPROVED FOR \$ _____

(Signature)

(Official title)

*This certificate must be made by the officer in charge of the bureau, division, or office. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space below "Approved for \$-----" and over his official title.

PAY ROLL FOR PERSONAL SERVICES—SHORT FORM

(EMPLOYEES ON ANNUAL SALARY BASIS)

Illinois State Office

Agriculture

(Department or establishment)

Agricultural Adjustment Administration

(Bureau, division, or office)

Decatur, Illinois

(Location)

G. F. Allen, Chief Disbursing Officer

(Name and designation of disbursing officer)

Period from January 1, 1940, ~~193~~, to January 15, 1940, ~~193~~x

We, the subscribers, severally acknowledge to have received of the above-named disbursing officer, IN CASH, the sums set opposite our respective names in full payment for our services for the period of this pay roll, except as noted in the column of "Remarks," and we hereby certify that said sums are correct.

No.	NAME, GRADE, DESIGNATION, AND TOTAL SALARY RATE	GROSS AMOUNT EARNED	DEDUCTIONS		NET AMOUNT PAID	SIGNATURES FOR CASH AND NOTATIONS OF CHECK PAY- MENTS (number and date) <small>To be signed by payees only after the roll has otherwise been completed, and no alterations or erasures are to be made thereafter. Payments on subvouchers to be noted by number. This roll is NOT to be signed in duplicate, nor for payments made by check. Checks drawn on Treasurer, U. S., unless otherwise stated in "Remarks" column.</small>	REMARKS <small>All deductions to be clearly and fully explained, together with such other facts as may affect pay status. Appointments, transfers, promo- tions, demotions, separations, and other changes affecting pay status to be noted in this column, including periods of service varying from the full period of the roll. Signature by mark must be at- tested by one disinterested witness with address.</small>
			Retire- ment	Other			
1	Advice of State Allotment and Authority, Lee M. Gentry, A 227, NC-33-1202206(21), 020-0603.2					7-1-39 \$1219.75	
2							
3							
4							
5	PER DIEM						
6	Ass't Clk. CAF 3 \$4.50	\$			\$		
6	Bryan A. Baldwin	58.50			58.50		1-6; 8-13; 15
7	Jr. Clerk CAF 2 \$4.00						
7	John L. Cook	52.00			52.00		" " "
8	Jr. Clerk CAF 2 \$4.00						
8	Mary J. Blank	52.00			52.00		" " "
9	Typist CAF 1 \$3.50						
9	Blanch B. Anderson	45.50			45.50		" " "
10	Typist CAF 1 \$3.50						
10	Doris K. Silverman	45.50			45.50		" " "
11	Ass't Msgr. CU 2 \$3.00						
11	Clifford M. Ames	22.50			22.50		Service Terminated 1-6; 8-9: (8 a.m.- noon)
12	etc.						
13							
14							
15		\$ 1219.75			\$ 1219.75		
16							
17							
18							
19		Dec. 164-40	GAO				
20							

VOUCHER NO. _____

D. O. SYMBOL NO. _____

PAY ROLL FOR PERSONAL SERVICES—SHORT FORM

(EMPLOYEES ON ANNUAL SALARY BASIS)

DEPARTMENT OR ESTABLISHMENT Agriculture

BUREAU, DIVISION, OR OFFICE Agricultural Adjustment Administration - Illinois State

LOCATION Decatur, Illinois Office

APPROPRIATION: 1202206(21).020 - Parity Payment, Department of Agriculture,

1940 (AAA) (Field Administrative Expenses) - 0603.2-33

PAID BY

(For use of Paying Office)

		AMOUNT	NOTATIONS
For services of officers and employees during the period from <u>January 1, 1940</u> , 1939			
to <u>January 15, 1940</u> , 1939 , as stated in "Gross amount earned" column (exclusive of			
allowances not charged to appropriations) _____ \$		1219.75	
Differences _____			

Account verified; correct for _____ \$		1219.75	
(Signature or initials)			

*I certify that the within pay roll, in _____ pages, is correct; that it appears from the records of my office that the persons named thereon were legally appointed, and each has performed the services required by law and regulation during the period mentioned; that such services, except as otherwise indicated in the column of "Remarks," have been performed under my supervision; that no person whose name appears on the within pay roll is paid for any period of absence in excess of that allowed by law; that deductions have been made from the compensation of all employees against whom charges have accrued during the period of the pay roll, and that the determined reasonable value of allowances furnished in kind is stated in every case.

(SIGN ORIGINAL ONLY)

* APPROVED FOR \$ _____

* _____
(Signature)_____
(Official title)

*This certificate must be made by the officer in charge of the bureau, division, or office. If the ability to certify and authority to approve are combined in one person, one signature only is necessary; otherwise, the approving officer will sign in the blank space below "Approved for \$_____" and over his official title.

PAY ROLL FOR PERSONAL SERVICES—SHORT FORM

(EMPLOYEES ON ANNUAL SALARY BASIS)

Illinois State Office

Agriculture

(Department or establishment)

Agri. Adj. Adminis.

(Bureau, division, or office)

Chicago, Illinois

(Location)

G. F. Allen, Chief Disbursing Officer Period from January 1, 1940, ~~1939~~ to January 15, 1940, ~~1939~~
(Name and designation of disbursing officer)

We, the subscribers, severally acknowledge to have received of the above-named disbursing officer, IN CASH, the sums set opposite our respective names in full payment for our services for the period of this pay roll, except as noted in the column of "Remarks," and we hereby certify that said sums are correct.

No.	NAME, GRADE, DESIGNATION, AND TOTAL SALARY RATE	GROSS AMOUNT EARNED	DEDUCTIONS		NET AMOUNT PAID	SIGNATURES FOR CASH AND NOTATIONS OF CHECK PAY- MENTS (number and date) <small>To be signed by payees only after the roll has otherwise been completed, and no alterations or erasures are to be made thereafter. Payments on subvouchers to be noted by numbers. This roll is NOT to be signed in duplicate, nor for payments made by check. Checks drawn on Treasurer U. S., unless otherwise stated in "Remarks" column.</small>	REMARKS <small>All deductions to be clearly and fully explained, together with such other facts as may affect pay status. Appointments, transfers, promo- tions, demotions, separations, and other changes affecting pay status to be noted in this column, including periods of service varying from the full period of the roll. Signature by mark must be at- tested by one disinterested witness with address.</small>
			Retire- ment	Other			
1	Advice of State Allotment and Authority, Lee M. Gentry, 7-1-39 A 203, NC-33-1202215(21).021-604.2-33	\$	\$	\$	\$	\$155.50	
2	Advice of State Allotment and Authority, J. T. Carvel, 11-16-39 A 228, NC-33-1202206(21).020.0604.2-33					\$1788.25	
3							
4	TOTAL					\$1943.75	
5	PER DIEM						
6	Ass't Clk. CAF 3 \$4.50 Dorothy L. Cass	\$58.50			\$58.50		1-6; 8-13; 15
7	Jr. Clerk CAF 2 \$4.00 James C. Davis	52.00			52.00		" " "
8	Jr. Clk. CAF 2 \$4.00 Arlene M. Elkton	52.00			52.00		" " "
9	Typist CAF 1 \$3.50 Velma K. Gates	45.50			45.50		" " "
10	etc.						
11							
12							
13							
14							
15							
16		\$ 1943.75			\$ 1943.75		
17							
18		Dec. 163-40 DO					
19							
20							

(S A M P L E)

3

SCHEDULE OF DISBURSEMENTS

Illinois State Office

Agriculture
(Department or establishment)
By G. F. Allen
(Name)

Agri. Adj. Admin.
(Bureau or office)
Chief Disbursing Officer
(Title or rank)

(Date paid)
Chicago, Illinois
(Station)

Period January 1940.
(Month or quarter ended)

Symbol No. 78-703

Bureau Schedule No. Dec. 63-40

Date January 3, 1940.

DISBURSING OFFICER'S VOUCHER NO.	FOR G.A.O. ONLY (✓)	BUREAU OR OFFICE VOUCHER NO.	PAYEE	SYMBOL OF APPROPRIATION OR FUND	AMOUNT
		Dec. 163-40	Pay Roll (Field)	1202215(21).021	\$6345.02
			January 1-15, 1940		
			C. E. Mack et al		
			Advice of State		
			Allotment and		
			Authority numbers:		
			A 201	0600.2-33	
				1202207(21)	\$1165.26
			A 216	0613.2-33	
			A 226	1202206(21).020	\$1738.91
				0600.2-33	
				Gross Total	\$9249.19
			Retirement Deductions (Form 1070 No. _____)		

To the GENERAL ACCOUNTING OFFICE:

The foregoing accounts and/or claims have received administrative examination and have been approved for payment in the amounts stated.

Philip M. Glass

(Signature of certifying officer)

Administrative Officer in Charge

(Title)

(Title)

SCHEDULE OF DISBURSEMENTS

Illinois State Office

Agriculture

Agri. Adj. Adminis.

(Department or establishment)

(Bureau or office)

(Date paid)

By G. F. Allen

Chief Disbursing Officer

Chicago, Illinois

(Name)

(Title or rank)

(Station)

Period January 1940

Symbol No. 78-703

(Month or quarter ended)

Bureau Schedule No. Dec. 65-40 D. O.

Date January 3, 1940

DISBURSING OFFICER'S VOUCHER NO.	FOR G.A.O. ONLY (V)	BUREAU OR OFFICE VOUCHER NO.	PAYEE	SYMBOL OF APPROPRIATION OR FUND	AMOUNT
		Dec. 163-40 D. O.	Pay Roll (Field)	1202215(21).021	\$ 155.50
			January 1-15, 1940	0604.2-33	
			Ira T. Bone et al		
			Advice of State		
			Allotment and		
			Authority A 203		
				1202206(21).020	\$1788.25
			A 228	0604.2-33	
				Gross Total	\$1943.75
			Retirement Deductions (Form 1070 No.)		

To the GENERAL ACCOUNTING OFFICE:

The foregoing accounts and/or claims have received administrative examination and have been approved for payment in the amounts stated.

Philip M. Glass

(Signature of certifying officer)

Administrative Officer in Charge

(Title)

